

Woodhaven

Section 2

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Period Reported: 2001

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Person Responsible:

D. Leppert

Jurisdictional Allocation Summary Workpaper

Corporate Office and Cash Remittance Center Allocation Procedures

Line

1

Costs related to the Company's Corporate Office and Cash Remittance Center are

2

allocated among each of the operating divisions based upon customer count.

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Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: Average 2001

Jurisdictional Allocation Summary Workpaper

Line	Account Number	Account Description	Woodhaven Water Allocation Factors		
			Local Accounts	Corporate Office	Remittance Center
	(A)	(B)	(C)	(D)	(E)
1		Intangible Plant	100%	0%	0%
2	301	Organization	100%	0%	0%
3	302	Franchises & Consents	100%	0%	0%
4		Source of Supply Plant			
5	303	Land and Land Rights	100%	0%	0%
6	304	Structures and Improvements	100%	0%	0%
7	306	Lake, River and Other Intakes	100%	0%	0%
8	307	Wells and Springs	100%	0%	0%
9	309	Supply Mains	100%	0%	0%
10					
11					
12		Pumping Plant			
13	303	Land and Land Rights	100%	0%	0%
14	304	Structures and Improvements	100%	0%	0%
15	310	Power Generating Equipment	100%	0%	0%
16	311	Electric Pumping Equipment	100%	0%	0%
17		Water Treatment Plant			
18	303	Land and Land Rights	100%	0%	0%
19	304	Structures and Improvements	100%	0%	0%
20	320	Water Treatment Equipment	100%	0%	0%
21					
22		Transmission & Dist. Plant			
23	303	Land and Land Rights	100%	0%	0%
24	304	Structures and Improvements	100%	0%	0%
25	330	Dist. Reservoirs & Standpipes	100%	0%	0%
26	331	T & D Mains	100%	0%	0%
27	333	Services	100%	0%	0%
28	334	Meters	100%	0%	0%
29	334	Meter Installations	100%	0%	0%
30	335	Hydrants	100%	0%	0%
31					
32		General Plant			
33	303	Land and Land Rights	0%	10.23%	10.23%
34	304	Structures and Improvements	0%	10.23%	10.23%
35	344	Laboratory Equipment	100%	0%	0%
36	340	Office Furniture and Equipment	100%	10.23%	10.23%
37	346	Communication Equipment	100%	0%	0%
38	347	Miscellaneous Equipment	100%	0%	0%
39	341	Transportation Equipment	100%	10.23%	10.23%
40	343	Tools, Shop and Garage Equip.	100%	0%	0%

(1) Accounts 30360, 30460, 34060 and 341 for the Kankakee Division are total Company accounts. The balances of these accounts are allocated among operating divisions based on customer count. (See Schedule A-5, page 2)

(2) Accounts 30462 and 34062 for the Vermilion County Division include the Company's cash remittance center assets. These assets are allocated among operating divisions based on customer count. (See Schedule A-5, page 2)

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Proposed Test Year Period: Future

Period Reported: Average 2001

Jurisdictional Allocation Summary Workpaper

Jurisdictional Allocation Statistics

Line	CIWC Operating Division (A)	Ave. 2001 Customer Count (B)	Allocation Factor % (C)	Ave. 2001 Plant (D)	Allocation Factor % (E)	2000 & 2001 Tank Painting Expense (F)	Allocation Factor % (G)	2000 & 2001 Pension Expense (H)	Allocation Factor % (I)
1	Corporate			\$1,311,479	0.89%				
2	Kankakee	21,242	35.01%	49,591,549	33.53%	\$79,609	35.40%	\$11,244	42.29%
3	Willowbrook:								
4	Water	911	1.50%	2,636,024	1.78%	2,250	1.00%	517	1.94%
5	Sewer	970	1.60%	4,732,581	3.20%			513	1.93%
6	University Park:								
7	Water	1,629	2.68%	6,323,647	4.28%	0	0.00%	1,146	4.31%
8	Sewer	1,594	2.63%	14,452,499	9.77%			1,030	3.87%
9	Woodhaven:								
10	Water	6,207	10.23%	3,722,927	2.52%	3,828	1.70%	646	2.43%
11	Sublette Water	197	0.32%						
12	Sewer	5,465	9.01%	4,717,506	3.19%			618	2.32%
13	Candlewick:								
14	Water	2,453	4.04%	3,523,041	2.38%	2,640	1.17%	964	3.63%
15	Tower Lakes Water	373	0.61%						
16	Sewer	0	0.00%	0	0.00%			787	2.96%
17	Oak-Run	2,612	4.30%	1,753,070	1.19%	1,243	0.55%	134	0.50%
18	Danville	17,020	28.05%	55,130,056	37.28%	135,326	60.17%	8,991	33.81%
19									
20	TOTAL	60,671	100%	\$147,894,379	100%	\$224,896	100%	\$26,590	100%

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Jurisdictional Rate Base Summary

Detailed Back-up for Calculation of Average Test Year

Line	Rate Base Component (A)	Supporting Schedule (B)	Projected 12/31/00 (C)	2000 to 2001 Change (D)	Projected 12/31/01 (E)	Ave. Future Test Year (C + E)/2 (F)
1	Gross Utility Plant in Service at Orig. Cost	B - 5	\$4,077,690	\$146,893	\$4,224,584	\$4,151,137
2	Non-AFUDC CWIP	B - 7	0	0	0	0
3	Less: Reserve for Accum. Depreciation	B - 6	1,338,212	68,641	1,406,853	1,372,532
4	Net Utility Plant		\$2,739,479	\$78,252	\$2,817,731	\$2,778,605
5						
6	Additions					
7						
8	Deferred Charges	B - 10	7,254	-1,820	5,434	6,344
9	Materials & Supplies	B - 8.1	16,850	233	17,083	16,967
10	Cash Working Capital		39,837	1,690	41,527	40,682
11	Amort. of Contributions In Aid of Const.	B - 15	397,238	18,460	415,698	406,468
12						
13	Deductions					
14						
15	FAS 87 Pension	B - 87	7,784	335	8,119	7,952
16	Customer Advances	B - 15	0	0	0	0
17	Contributions In Aid of Construction	B - 15	923,014	0	923,014	923,014
18	FAS 109 Net Regulatory Liability / (Asset)	B - 109	0	0	0	0
19	Deferred Income Taxes - Total	B - 9	204,498	8,662	213,159	208,829
20						
21						
22	Original Cost Rate Base		\$2,065,362	\$87,818	\$2,153,180	\$2,109,271

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Period Reported: 2001

Allowance for Funds Used During Construction

Supporting Workpaper - Test Year Analysis

<u>Line</u>	<u>Month</u> <u>(A)</u>	<u>Total CWIP</u> <u>Balance</u> <u>(B)</u>	<u>CWIP Bal.</u> <u>with AFUDC</u> <u>(C)</u>	<u>CWIP Bal.</u> <u>w/o AFUDC</u> <u>(D)</u>	<u>AFUDC</u> <u>Accrual Rate</u> <u>(E)</u>	<u>AFUDC</u> <u>Generated</u> <u>(F)</u>
1	January	\$0	\$0	\$0	N/A	N/A
2						
3	February	0	0	0		
4						
5	March	0	0	0		
6						
7	April	0	0	0		
8						
9	May	0	0	0		
10						
11	June	0	0	0		
12						
13	July	0	0	0		
14						
15	August	0	0	0		
16						
17	September	0	0	0		
18						
19	October	0	0	0		
20						
21	November	0	0	0		
22						
23	December	0	0	0		

Period Reported: 1999 -2001
Prior Year (1999) 12 Mo Actual

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Debit / (Credit)	Components	CMAC & ICC Account #	Description of Event	TOTAL Difference as of 12/31/99	Woodhaven Difference as of 12/31/99 (D x E)	TOTAL Proj. Difference as of 12/31/00	Woodhaven Proj. Difference as of 12/31/00 (D x G)	Woodhaven Proj. Ave. 2000 (F + H)/2	TOTAL Proj. Difference as of 12/31/01	Woodhaven Proj. Difference as of 12/31/01 (D x J)	Woodhaven Proj. Ave. Future Test Year 2001 (H + K)/2	Woodhaven Proj. Difference to C-5 (L - I)	
Line	(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
	Rate Base Items Only			See Column A									
			Allocator	Allocation %									
1	Overheads and Other	283	Plant	2.52%	\$ (4,047,429)	(\$101,885)	\$ (3,286,084)	(\$62,720)	\$ (92,303)	\$ (3,092,189)	(\$77,839)	\$ (80,279)	\$ 12,023
2	Tank Painting @ 46% FIT, 6.40% SIT	283	Expense	1.70%	(16,593)	(282)	(2,372)	(40)	(161)	-	-	(20)	141
3	Pension	190	Expense	2.43%	29,283	711	42,577	1,034	873	55,871	1,357	1,196	323
4	Tank Painting @ 34% FIT, 7.18% SIT	283	Expense	1.70%	81,429	1,556	(455,698)	(7,757)	(3,100)	(485,268)	(8,260)	(8,008)	(4,908)
5	Excess Tax Depreciation	262	Plant	2.52%	(23,607,172)	(594,260)	(24,108,295)	(606,875)	(600,568)	(25,107,409)	(632,026)	(619,450)	(18,883)
6	Cost of Removal / Loss	263	Plant	2.52%	(1,277,390)	(32,156)	(1,277,390)	(32,156)	(32,156)	(1,277,390)	(32,156)	(32,156)	-
7	Contributions in Aid of Construction	190	Plant	2.52%	8,820,294	222,032	8,820,294	222,032	222,032	8,820,294	222,032	222,032	-
8	Customer Advances	190	Plant	2.52%	47,529	1,196	47,529	1,196	1,196	47,529	1,196	1,196	-
9													
10													
11													
12													
13	Total Deferred Income Taxes				\$ (19,960,049)	\$ (503,088)	\$ (20,219,439)	\$ (505,285)	\$ (504,186)	\$ (21,038,542)	\$ (525,694)	\$ (515,489)	\$ (11,302)

Detailed Jurisdictional Operating Income Summary

Proposed Test Year Period: Future
Period Reported: 2001

Detailed Back-up Workpaper

Line	Account Number (A)	Income Statement Category (B)	Unadj. Jurisdictional Balance at Present Rates (C)	Adjustments (D)	Supporting Schedule Source (E)	Pro Forma Present Rates (F)	Rate Increase and Related Adjustments (G)	Projected Future Year 2001 (H)
1	460-474	Operating Revenues	\$503,961	\$0	C - 2.1	\$503,961	\$291,029	\$794,990
2								
3	601	Salaries & Wages, Employees	68,263			68,263		68,263
4	603	Salaries & Wages, Officers	2,942			2,942		2,942
5	604	Employee Pensions & Benefits	24,490			24,490		24,490
6	615 & 616	Purchased Power & Fuel for Power Prod.	34,607			34,607		34,607
7	618	Chemicals	6,431			6,431		6,431
8	620	Materials & Supplies	9,309			9,309		9,309
9	631	Contractual Services - Engineering	0			0		0
10	632	Contractual Services - Accounting	0			0		0
11	633	Contractual Services - Legal	21			21		21
12	634	Contractual Services - Management	113,124			113,124		113,124
13	635	Contractual Services - Other	33,949			33,949		33,949
14	641 - 642	Lease Expense	2,171			2,171		2,171
15	650	Transportation Expense	2,935			2,935		2,935
16	656 - 659	Insurance Expense	6,875			6,875		6,875
17	667	Regulatory Commission Exp. Amortization	13,012	7,826	C - 2.2	20,838		20,838
18	670	Bad Debt Expense	23,255	0	C - 2.3	23,255	13,429	36,684
19	675	Miscellaneous Expense	2,006			2,006		2,006
20		SUB-TOTAL O&M	343,390	7,826		351,216	13,429	364,646
21	403	Depreciation	53,923	59,515	C - 2.4	113,438		113,438
22	406	Amortization of Utility Plant Acquisition Adjust.	0			0		0
23	407	Amortization - Transaction Costs	0			0		0
24	408	Taxes Other Than Income	36,544			36,544		36,544
25								
26		TOTAL EXPENSES (Excluding Income Tax)	\$433,857	\$67,341		\$501,198	\$13,429	\$514,628
27								
28	409 - 411	Income Taxes Federal	55	-26,337	C - 2.5	-26,282	90,184	63,902
29	409 - 411	State	12	-5,821	C - 2.5	-5,809	19,932	14,123
30		TOTAL EXPENSES (Including Income Tax)	\$433,924	\$35,183		\$469,107	\$123,545	\$592,652
31								
32		Net Operating income	\$70,037	-\$35,183		\$34,854	\$167,484	\$202,338
33								
34	419,421,426	Non-operating Income - Net	-501	0		-501		-501
35	409	Non-operating Income Taxes	0	0		0		0
36								
37	420,427-429	Interest Expense -	75,296	10,264		85,560	0	85,560
38								
39		Net Income	-\$5,760	-\$45,448		-\$51,208		\$116,276
40								
41		Rate Base -(B - 1) - Future Test Year Average	\$2,109,271	-\$35,596		\$2,073,675		\$2,073,675
42								
43		Return on Rate Base -(D - 1)	3.32%			1.68%		9.76%

Period Reported: 1998

Total Payroll Costs - Total Company

1998 Supporting Workpapers

Line	Function (A)	January 1998 (B)	February 1998 (C)	March 1998 (D)	April 1998 (E)	May 1998 (F)	June 1998 (G)	July 1998 (H)	August 1998 (I)	September 1998 (J)	October 1998 (K)	November 1998 (L)	December 1998 (M)	Total 1998 (N)
1	Direct Payroll to O & M	\$150,986	\$204,680	\$323,994	\$360,286	\$253,913	\$254,641	\$263,137	\$355,016	\$275,631	\$217,969	\$243,124	\$374,398	\$3,277,775
2	Direct Payroll to Construction	42,219	50,197	60,348	43,620	43,784	47,719	57,963	79,659	50,105	43,939	40,963	63,543	624,059
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>7,603</u>	<u>49,953</u>	<u>158,763</u>	<u>-90,836</u>	<u>13,368</u>	<u>13,384</u>	<u>73,740</u>	<u>15,500</u>	<u>12,232</u>	<u>51,195</u>	<u>5,410</u>	<u>2,572</u>	<u>312,884</u>
5														
6	Total Payroll Costs	\$200,808	\$304,830	\$543,105	\$313,070	\$311,065	\$315,744	\$394,840	\$450,175	\$337,968	\$313,103	\$289,497	\$440,513	\$4,214,718
7														
8														
9	Total Pension Costs	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-15,293
10	Total Payroll Related Taxes	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	321,047
11	Total Other Benefits	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	1,115,272
12														
13	Total Payroll-Related Costs	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$1,421,026
14														
15														
16	Total Payroll-Related Costs to O & M	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	1,063,155
17														
18	Total Payroll-Related Costs to Const.	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	357,871
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$239,582	\$293,276	\$412,590	\$448,882	\$342,509	\$343,237	\$351,733	\$443,612	\$364,227	\$306,565	\$331,720	\$462,994	\$4,340,930

Period Reported: 1998

Total Payroll Costs - Woodhaven Water Division

1998 Supporting Workpapers

Line	Function (A)	January 1998 (B)	February 1998 (C)	March 1998 (D)	April 1998 (E)	May 1998 (F)	June 1998 (G)	July 1998 (H)	August 1998 (I)	September 1998 (J)	October 1998 (K)	November 1998 (L)	December 1998 (M)	Total 1998 (N)
1	Direct Payroll to O & M	\$4,492	\$5,808	\$8,582	\$5,105	\$5,465	\$5,405	\$4,972	\$7,460	\$9,787	\$1,653	\$5,208	\$8,677	\$72,613
2	Direct Payroll to Construction	-195	133	638	133	133	148	193	654	0	-295	0	808	2,350
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>3,655</u>	<u>486</u>	<u>2,245</u>	<u>462</u>	<u>685</u>	<u>1,156</u>	<u>852</u>	<u>1,134</u>	<u>-343</u>	<u>6,145</u>	<u>147</u>	<u>-2,030</u>	<u>14,594</u>
5														
6	Total Payroll Costs	\$7,952	\$6,427	\$11,464	\$5,700	\$6,283	\$6,708	\$6,017	\$9,248	\$9,444	\$7,503	\$5,355	\$7,455	\$89,557
7														
8														
9	Total Pension Costs	-41	-41	-41	-41	-41	-41	-41	-41	-41	-41	-41	-41	-494
10	Total Payroll Related Taxes	610	610	610	610	610	610	610	610	610	610	610	610	7,322
11	Total Other Benefits	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	23,408
12														
13	Total Payroll-Related Costs	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$30,236
14														
15														
16	Total Payroll-Related Costs to O & M	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	17,535
17														
18	Total Payroll-Related Costs to Const.	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,701
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$5,953	\$7,270	\$10,043	\$6,566	\$6,926	\$6,866	\$6,433	\$8,921	\$11,248	\$3,115	\$6,669	\$10,139	\$90,148

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Person Responsible: D. Leppert

Period Reported: Forecasted 1999
Prior Year (1999) 12 Mo. Actual

Total Payroll Costs - Total Company

1999 Supporting Workpapers

Line	Function (A)	January 1999 (B)	February 1999 (C)	March 1999 (D)	April 1999 (E)	May 1999 (F)	June 1999 (G)	July 1999 (H)	August 1999 (I)	September 1999 (J)	October 1999 (K)	November 1999 (L)	December 1999 (M)	Total 1999 (N)
1	Direct Payroll to O & M	\$298,661	\$259,711	\$254,164	\$258,144	\$251,213	\$264,439	\$263,633	\$402,727	\$311,942	\$251,631	\$254,967	\$450,883	\$3,522,115
2	Direct Payroll to Construction	22,161	27,845	36,664	30,311	34,423	33,003	40,696	58,000	16,347	48,028	53,348	39,980	440,804
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>174,847</u>	<u>1,576</u>	<u>12,002</u>	<u>11,781</u>	<u>9,964</u>	<u>13,658</u>	<u>7,812</u>	<u>8,238</u>	<u>-25,896</u>	<u>2,948</u>	<u>3,440</u>	<u>10,469</u>	<u>230,839</u>
5														
6	Total Payroll Costs	\$495,669	\$289,132	\$302,830	\$300,235	\$295,600	\$311,100	\$312,141	\$468,964	\$302,393	\$302,607	\$311,755	\$501,332	\$4,193,758
7														
8														
9	Total Pension Costs	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,107	1,107	1,107	13,275
10	Total Payroll Related Taxes	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,844	322,117
11	Total Other Benefits	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,079</u>	<u>1,020,959</u>
12														
13	Total Payroll-Related Costs	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,030	\$113,030	\$113,030	\$1,356,351
14														
15														
16	Total Payroll-Related Costs to O & M	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	1,130,292
17														
18	Total Payroll-Related Costs to Const.	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,839	18,839	18,839	226,059
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$392,852	\$353,902	\$348,355	\$352,335	\$345,404	\$358,630	\$357,824	\$496,918	\$406,133	\$345,822	\$349,158	\$545,074	\$4,652,407

Period Reported: Forecasted 1999
Prior Year (1999) 12 Mo. Actual

Total Payroll Costs - Woodhaven Water Division

1999 Supporting Workpapers

Line	Function (A)	January 1999 (B)	February 1999 (C)	March 1999 (D)	April 1999 (E)	May 1999 (F)	June 1999 (G)	July 1999 (H)	August 1999 (I)	September 1999 (J)	October 1999 (K)	November 1999 (L)	December 1999 (M)	Total 1999 (N)
1	Direct Payroll to O & M	\$7,037	\$6,351	\$5,208	\$5,590	\$6,212	\$5,971	\$5,911	\$8,500	\$5,828	\$5,655	\$4,992	\$8,145	\$75,401
2	Direct Payroll to Construction	169	8	144	630	64	85	279	653	34	519	282	808	3,677
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>553</u>	<u>845</u>	<u>92</u>	<u>549</u>	<u>305</u>	<u>1,055</u>	<u>1,149</u>	<u>1,402</u>	<u>664</u>	<u>1,096</u>	<u>951</u>	<u>872</u>	<u>9,533</u>
5														
6	Total Payroll Costs	\$7,758	\$7,205	\$5,444	\$6,770	\$6,581	\$7,112	\$7,339	\$10,555	\$6,527	\$7,271	\$6,226	\$9,825	\$88,612
7														
8														
9	Total Pension Costs	28	28	28	28	28	28	28	28	28	29	29	29	339
10	Total Payroll Related Taxes	692	692	692	692	692	692	692	693	693	693	693	693	8,309
11	Total Other Benefits	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,335	2,335	28,030
12														
13	Total Payroll-Related Costs	\$3,056	\$3,056	\$3,056	\$3,056	\$3,056	\$3,056	\$3,056	\$3,057	\$3,057	\$3,058	\$3,057	\$3,057	\$36,678
14														
15														
16	Total Payroll-Related Costs to O & M	2,605	2,605	2,605	2,605	2,605	2,604	2,604	2,605	2,605	2,606	2,605	2,605	31,259
17														
18	Total Payroll-Related Costs to Const.	451	451	451	451	451	452	452	452	452	452	452	452	5,419
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$9,642	\$8,956	\$7,813	\$8,195	\$8,817	\$8,575	\$8,515	\$11,105	\$8,433	\$8,261	\$7,597	\$10,750	\$106,660

Period Reported: Forecasted 2000

Total Payroll Costs - Total Company

2000 Supporting Workpapers

Line	Function (A)	Projected January 2000 (B)	Projected February 2000 (C)	Projected March 2000 (D)	Projected April 2000 (E)	Projected May 2000 (F)	Projected June 2000 (G)	Projected July 2000 (H)	Projected August 2000 (I)	Projected September 2000 (J)	Projected October 2000 (K)	Projected November 2000 (L)	Projected December 2000 (M)	Projected Total 2000 (N)
1	Direct Payroll to O & M	\$287,957	\$283,266	\$309,850	\$274,729	\$304,882	\$299,773	\$289,852	\$307,667	\$278,590	\$287,983	\$294,954	\$288,215	\$3,507,717
2	Direct Payroll to Construction	55,371	54,608	60,569	55,215	60,334	60,420	59,632	63,725	59,259	59,409	61,401	59,333	709,277
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>6,876</u>	<u>6,766</u>	<u>7,481</u>	<u>6,865</u>	<u>8,875</u>	<u>8,831</u>	<u>8,703</u>	<u>9,324</u>	<u>8,339</u>	<u>7,626</u>	<u>7,654</u>	<u>7,316</u>	<u>94,655</u>
5														
6	Total Payroll Costs	\$350,205	\$344,639	\$377,900	\$336,808	\$374,091	\$369,025	\$358,187	\$380,716	\$346,187	\$355,017	\$364,008	\$354,865	\$4,311,649
7														
8														
9	Total Pension Costs	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	13,294
10	Total Payroll Related Taxes	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	350,996
11	Total Other Benefits	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>1,106,090</u>
12														
13	Total Payroll-Related Costs	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$1,470,381
14														
15														
16	Total Payroll-Related Costs to O & M	109,770	109,932	108,557	109,792	108,611	108,591	108,773	107,828	108,859	108,824	108,327	108,804	1,306,667
17														
18	Total Payroll-Related Costs to Const.	12,762	12,599	13,975	12,739	13,921	13,941	13,759	14,704	13,673	13,707	14,205	13,728	163,714
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$397,727	\$393,198	\$418,407	\$384,521	\$413,493	\$408,364	\$398,625	\$416,495	\$387,449	\$396,807	\$403,280	\$397,019	\$4,814,384

Period Reported: Forecasted 2000

Total Payroll Costs - Woodhaven Water Division

2000 Supporting Workpapers

Line	Function (A)	Projected January 2000 (B)	Projected February 2000 (C)	Projected March 2000 (D)	Projected April 2000 (E)	Projected May 2000 (F)	Projected June 2000 (G)	Projected July 2000 (H)	Projected August 2000 (I)	Projected September 2000 (J)	Projected October 2000 (K)	Projected November 2000 (L)	Projected December 2000 (M)	Projected Total 2000 (N)
1	Direct Payroll to O & M	\$5,950	\$5,898	\$6,337	\$5,292	\$5,911	\$5,226	\$4,920	\$5,158	\$5,053	\$5,329	\$5,475	\$5,474	\$66,024
2	Direct Payroll to Construction	382	413	574	765	1,055	1634	1660	2,007	1,556	1,600	1,331	901	13,879
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>402</u>	<u>399</u>	<u>428</u>	<u>358</u>	<u>399</u>	<u>353</u>	<u>333</u>	<u>349</u>	<u>342</u>	<u>360</u>	<u>370</u>	<u>370</u>	<u>4,462</u>
5														
6	Total Payroll Costs	\$6,734	\$6,709	\$7,339	\$6,415	\$7,366	\$7,214	\$6,913	\$7,514	\$6,951	\$7,288	\$7,177	\$6,745	\$84,365
7														
8														
9	Total Pension Costs	27	27	27	27	27	27	27	27	27	27	27	27	323
10	Total Payroll Related Taxes	597	597	597	597	597	597	597	597	597	597	597	597	7,162
11	Total Other Benefits	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>25,397</u>
12														
13	Total Payroll-Related Costs	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$32,882
14														
15														
16	Total Payroll-Related Costs to O & M	2,632	2,621	2,584	2,540	2,473	2,339	2,333	2,253	2,357	2,347	2,409	2,508	29,398
17														
18	Total Payroll-Related Costs to Const.	108	119	156	200	267	401	407	487	383	393	331	232	3,483
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$8,582	\$8,519	\$8,921	\$7,832	\$8,384	\$7,566	\$7,254	\$7,412	\$7,411	\$7,676	\$7,884	\$7,982	\$95,422

Period Reported: Forecasted 2001

Total Payroll Costs - Total Company

2001 Supporting Workpapers

Line	Function (A)	Projected January 2001 (B)	Projected February 2001 (C)	Projected March 2001 (D)	Projected April 2001 (E)	Projected May 2001 (F)	Projected June 2001 (G)	Projected July 2001 (H)	Projected August 2001 (I)	Projected September 2001 (J)	Projected October 2001 (K)	Projected November 2001 (L)	Projected December 2001 (M)	Projected Total 2001 (N)
1	Direct Payroll to O & M	\$321,474	\$316,236	\$345,915	\$306,705	\$340,369	\$334,665	\$323,590	\$343,477	\$311,016	\$321,502	\$329,285	\$321,762	\$3,915,995
2	Direct Payroll to Construction	37,135	36,624	40,621	37,030	40,464	40,522	39,993	42,738	39,743	39,843	41,179	39,793	475,685
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>10,632</u>	<u>10,365</u>	<u>10,777</u>	<u>8,542</u>	<u>10,110</u>	<u>9,205</u>	<u>8,088</u>	<u>8,298</u>	<u>6,470</u>	<u>7,928</u>	<u>7,748</u>	<u>8,017</u>	<u>106,181</u>
5														
6	Total Payroll Costs	\$369,241	\$363,225	\$397,313	\$352,278	\$390,943	\$384,392	\$371,671	\$394,514	\$357,229	\$369,273	\$378,212	\$369,572	\$4,497,862
7														
8														
9	Total Pension Costs	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	13,294
10	Total Payroll Related Taxes	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	365,085
11	Total Other Benefits	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	1,127,553
12														
13	Total Payroll-Related Costs	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$1,505,933
14														
15														
16	Total Payroll-Related Costs to O & M	117,454	117,627	116,155	117,477	116,213	116,192	116,386	115,376	116,479	116,442	115,909	116,420	1,398,129
17														
18	Total Payroll-Related Costs to Const.	8,041	7,867	9,339	8,017	9,281	9,303	9,108	10,119	9,016	9,053	9,585	9,075	107,803
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$438,928	\$433,863	\$462,070	\$424,183	\$456,582	\$450,857	\$439,976	\$468,853	\$427,495	\$437,944	\$445,194	\$438,182	\$5,314,125

Period Reported: Forecasted 2001

Total Payroll Costs - Woodhaven Water Division

2001 Supporting Workpapers

Line	Function (A)	Projected January 2001 (B)	Projected February 2001 (C)	Projected March 2001 (D)	Projected April 2001 (E)	Projected May 2001 (F)	Projected June 2001 (G)	Projected July 2001 (H)	Projected August 2001 (I)	Projected September 2001 (J)	Projected October 2001 (K)	Projected November 2001 (L)	Projected December 2001 (M)	Projected Total 2001 (N)
1	Direct Payroll to O & M	\$6,417	\$6,361	\$6,835	\$5,707	\$6,375	\$5,636	\$5,306	\$5,563	\$5,450	\$5,747	\$5,905	\$5,903	\$71,205
2	Direct Payroll to Construction	\$331	\$357	\$496	\$662	\$913	\$1,414	\$1,436	\$1,736	\$1,346	\$1,384	\$1,152	\$780	12,006
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>279</u>	<u>282</u>	<u>327</u>	<u>324</u>	<u>397</u>	<u>476</u>	<u>470</u>	<u>540</u>	<u>456</u>	<u>474</u>	<u>431</u>	<u>354</u>	<u>4,812</u>
5														
6	Total Payroll Costs	\$7,026	\$7,000	\$7,657	\$6,693	\$7,685	\$7,527	\$7,213	\$7,840	\$7,252	\$7,604	\$7,488	\$7,037	\$88,024
7														
8														
9	Total Pension Costs	27	27	27	27	27	27	27	27	27	27	27	27	323
10	Total Payroll Related Taxes	597	597	597	597	597	597	597	597	597	597	597	597	7,162
11	Total Other Benefits	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>25,913</u>
12														
13	Total Payroll-Related Costs	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$33,398
14														
15														
16	Total Payroll-Related Costs to O & M	2,747	2,735	2,696	2,650	2,580	2,441	2,435	2,351	2,460	2,449	2,514	2,617	30,676
17														
18	Total Payroll-Related Costs to Const.	36	48	87	133	203	342	348	432	323	334	269	166	2,721
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$9,164	\$9,096	\$9,531	\$8,367	\$8,956	\$8,077	\$7,741	\$7,914	\$7,910	\$8,196	\$8,419	\$8,521	\$101,882

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1997 - 2001

Comparison of Actual Payroll Costs in Prior Years Variance Explanations

Schedule
Page
Person Responsible:

WP-C11.1
1 of 1
D. Leppert

1998 vs 1997
Total Co.

Woodhaven Water

1999 vs 1998
Total Co.

Woodhaven Water

2000 vs 1999
Total Co.

Woodhaven Water

2001 vs 2000
Total Co.

Woodhaven Water

Proposed Test Year Period: Future
Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Taxes Other Than Income Taxes - Total Company

[illegible]

Rate Case Docket No. 00-

Prior Year (1999) 12 Mo. Actual

Person Responsible:

D. Leppert

Monthly / Average Balances for Accrued Property Taxes

[illegible]

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Workpaper WP-D1
Page 1 of 1
Person Responsible: F Simpson

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Monthly Balances for Common Equity

Future Test Yr
12 Months of
Ave. Monthly
Balances
(Q)

Line	Common Equity Components (A)	Beginning Balance (B)	January (C)	February (D)	March (E)	April (F)	May (G)	June (H)	July (I)	August (J)	September (K)	October (L)	November (M)	December (N)	Future Test Yr 12 Months of Ave. Monthly Balances (Q)
1	1999														
2	Common Equity:														
3	Common Stock	\$2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
4	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
5	Other Paid-In Capital	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	14,594,938	13,768,171	
6	Retained Earnings:														
7	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
8	Unappropriated	10,659,502	10,812,218	11,044,646	11,393,080	11,596,455	11,265,335	11,521,781	12,271,103	11,474,434	12,011,669	12,273,519	11,704,884	11,869,156	
9															
10	Total Common Equity	36,709,592	36,862,308	37,094,736	37,443,170	37,846,545	37,315,425	37,571,871	38,321,193	37,524,524	38,061,759	38,323,609	38,661,751	37,999,256	
11															
12															
13															
14	Projected 2000														
15	Common Equity:														
16	Common Stock	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
17	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
18	Other Paid-In Capital	13,768,171	13,776,642	13,785,113	13,793,584	13,802,055	13,810,525	13,818,997	13,827,468	13,835,939	13,844,410	13,852,881	13,861,352	13,869,823	
19	Retained Earnings:														
20	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
21	Unappropriated	11,869,156	12,160,528	12,379,493	12,587,232	12,842,697	13,085,335	13,363,668	13,720,054	14,096,501	14,420,838	14,712,644	14,934,200	15,133,629	
22															
23	Total Common Equity	37,999,256	38,299,099	38,526,535	38,742,745	39,006,681	39,257,791	39,544,594	39,909,451	40,294,369	40,627,177	40,927,454	41,157,481	41,365,381	
24															
25															
26															
27	Projected 2001														
28	Common Equity:														
29	Common Stock	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
30	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
31	Other Paid-In Capital	13,869,823	13,878,284	13,886,744	13,895,205	13,903,665	13,912,126	13,920,586	13,929,047	13,937,507	13,945,967	13,954,428	13,962,888	13,971,349	
32	Retained Earnings:														
33	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
34	Unappropriated	15,133,629	15,342,629	15,499,629	15,215,879	15,399,879	15,573,879	15,341,129	15,597,129	15,867,129	15,667,379	15,877,379	16,036,379	15,748,007	
35															
36	Total Common Equity	41,365,381	41,582,842	41,748,302	41,473,013	41,665,473	41,847,934	41,623,644	41,888,105	42,166,565	41,975,275	42,193,736	42,361,196	42,081,285	
37															
38	Average Monthly Balances - 2001		\$41,474,112	\$41,665,572	\$41,610,658	\$41,589,243	\$41,756,704	\$41,735,789	\$41,755,875	\$42,027,335	\$42,070,920	\$42,084,506	\$42,277,466	\$42,221,241	\$41,854,118

Workpaper WP-D2
Page 1 of 2
Person Responsible: F. Simpson

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

[illegible]

Woodhaven Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Page

Person Responsible:

2 of 2

F. Simpson

[illegible]

WP-H1

**Please Refer to
Section 4**

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Workpaper

WP-H10

Page

1 of 1

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 1999

Comparison of Budgeted Non-Payroll Expense to Actual

Line

- 1 Explanations for percentage differences of 15% or more:
- 2
- 3 1999 -
- 4 Employee Benefits:
- 5 Capitalized benefits budgeted here; actuals booked to Miscellaneous Expense.
- 6 Purchased Power:
- 7 Electricity - ComEd missed a billing during year; catch-up occurred in 2000.
- 8 Chemicals:
- 9 Inventory adjustment for cylinder deposits booked in November.
- 10 Contractual Services:
- 11 Legal - low budgeted amount; made attempts to collect bad debt.
- 12 Other - GPU billings - budgeted under 'Other Expense' actuals booked here mid-year for better analysis.
- 13 Insurance:
- 14 Higher premiums during 1999.
- 15 Miscellaneous:
- 16 Capitalized benefits booked here; budgeted in Benefits.
- 17
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CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 1997 - 1999

Budgeted Payroll Expense

Line		<u>Actual Payroll</u>	<u>Budget Payroll</u>	<u>Variance</u>	<u>Percentage</u>
1	Explanations for percentage differences of 15% or more:				
2					
3	<u>1997 -</u>				
4					
5	Total Company	\$3,178,596	\$3,302,000	-\$123,404	-3.88%
6					
7					
8	Woodhaven Water	96,367	90,000	6,367	6.61%
9					
10					
11					
12	<u>1998 -</u>				
13					
14	Total Company	3,277,775	2,676,000	601,775	18.36%
15					
16					
17	Woodhaven Water	72,613	85,000	-12,387	-17.06%
18					
19					
20					
21	<u>1999 -</u>				
22					
23	Total Company	3,522,115	3,241,276	280,839	7.97%
24					
25					
26	Woodhaven Water	75,401	64,917	10,484	13.90%

CONSUMERS ILLINOIS WATER COMPANY
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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997 - 1999

Budgeted Payroll Expense - Total Company

Line	Month (A)	Actual 1997 Payroll Exp. By Month (D)	1997 Budget Payroll Exp. By Month (E)	Actual 1998 Payroll Exp. By Month (F)	1998 Budget Payroll Exp. By Month (G)	Actual 1999 Payroll Exp. By Month (F)	1999 Budget Payroll Exp. By Month (G)
1	January	\$199,364	\$226,000	\$150,986	\$196,000	\$298,661	\$265,108
2							
3	February	270,992	264,000	204,680	222,000	259,711	253,707
4							
5	March	266,080	256,000	323,994	243,000	254,164	283,863
6							
7	April	379,580	359,000	360,286	283,000	258,144	270,848
8							
9	May	218,475	259,000	253,913	207,000	251,213	260,909
10							
11	June	247,739	263,000	254,641	226,000	264,439	276,316
12							
13	July	227,549	257,000	263,137	212,000	263,633	276,536
14							
15	August	222,887	253,000	355,016	218,000	402,727	275,787
16							
17	September	346,919	288,000	275,631	258,000	311,942	268,125
18							
19	October	220,280	317,000	217,969	197,000	251,631	256,096
20							
21	November	226,665	265,000	243,124	202,000	254,967	269,832
22							
23	December	<u>352,066</u>	<u>295,000</u>	<u>374,398</u>	<u>212,000</u>	<u>450,883</u>	<u>284,149</u>
24	SUB-TOTAL:	3,178,596	3,302,000	3,277,775	2,676,000	3,522,115	3,241,276
25							
26							
27							
28	Total Payroll Expense by Month	\$3,178,596	\$3,302,000	\$3,277,775	\$2,676,000	\$3,522,115	\$3,241,276
29							

CONSUMERS ILLINOIS WATER COMPANY
 Woodhaven Water Division
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 Person Responsible: D. Leppert

Proposed Test Year Period: Future
 Period Reported: 1997 - 1999

Budgeted Payroll Expense - Woodhaven Water Division

Line	Month (A)	Actual 1997 Payroll Exp. By Month (B)	Actual 1998 Payroll Exp. By Month (D)	1998 Budget Payroll Exp. By Month (E)	Actual 1999 Payroll Exp. By Month (F)	1999 Budget Payroll Exp. By Month (G)
1	January	\$5,450	\$4,492	\$6,000	\$7,037	\$5,885
2						
3	February	8,668	5,808	7,000	6,351	5,598
4						
5	March	7,361	8,582	7,000	5,208	6,346
6						
7	April	12,709	5,105	7,000	5,590	5,903
8						
9	May	7,686	5,465	7,750	6,212	5,477
10						
11	June	7,376	5,405	7,750	5,971	5,337
12						
13	July	6,751	4,972	7,750	5,911	4,995
14						
15	August	6,929	7,460	7,750	8,500	5,519
16						
17	September	10,547	9,787	7,000	5,828	5,107
18						
19	October	6,331	1,653	7,000	5,655	3,971
20						
21	November	5,931	5,208	7,000	4,992	4,700
22						
23	December	10,629	8,672	6,000	8,145	6,079
24	SUB-TOTAL:	96,367	72,613	85,000	75,401	64,917
25						
26						
27						
28	Total Payroll Expense by Month	\$96,367	\$72,613	\$85,000	\$75,401	\$64,917
29						